

**DECLARATION FOR PATENT APPLICATION
AND POWER OF ATTORNEY**

As a below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first, and sole inventor (if only one name is listed below) or an original, first, and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled **METHOD AND APPARATUS OF PERFORMING SAMPLE RATE CONVERSION OF A MULTI-CHANNEL AUDIO SIGNAL**, the specification of which

(check one) [X] is attached hereto.

[] was filed on _____, 2002 as Application Serial No. _____, was amended on _____, and issued on _____ as U.S. Patent No. _____

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information that is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)

Priority Claimed

(Number)	(Country)	(Date Filed)
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Yes/No

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below:

(Application Serial No.)

(Filing Date)

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application or any international application designating the United States under Title 35, United States Code, §365 listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56, regarding events which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Number)	(Country)	(Date Filed)
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(Number)	(Country)	(Date Filed)
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I hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

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the address and telephone number of each of whom is McAndrews, Held & Malloy, Ltd., 500 West Madison Street, 34th Floor, Chicago, Illinois 60661, 312-775-8000, as our attorneys with full power of substitution and revocation to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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Inventor's Signature _____ Date _____ . 2002

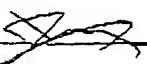
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